

and shall state the value and amount of each and the excess of loss or damage over and above the advantages, shall form the measure of valuation of said land or right of way: *Provided nevertheless*, That if any person over whose land the said street may pass, or improvements be erected, or the commissioners be dissatisfied with the valuation thus made, then, and in that case, either party may have an appeal to the next Superior Court of Orange county to be held thereafter, and the said freeholders shall return to the court to which the appeal is taken this valuation with the proceedings thereon; and the land so valued by the freeholders shall vest in the town so long as it may be used for the purposes of the same, as soon as the valuation may be paid or lodged in the hand of the Clerk of the Superior Court in case of its refusal by the owner of the land; *Provided, however*, That such appeal shall not hinder or delay the commissioners opening such streets or erecting such improvements: *And provided further*, That in case of the discontinuance of the use of the land, and it reverts to the owner, the town shall have the right to recover any improvement under its authority erected.

SEC. 55. That in addition to the subjects listed for taxation, the commissioners may levy a tax on the following subjects, the amount of which tax, when fixed, shall be collected by the chief of police instantly, and if the same be not paid on demand, the same may be recovered by suit, and the articles upon which the tax is imposed, or any other property of the owner may be forthwith distrained and sold, to satisfy the same, namely:

Additional subject
of taxation.

1. Upon all itinerant merchants or peddlers, vending or offering to vend in the town, a tax not exceeding twenty-five dollars a year; *except* such only as sell books, charts, maps, pictures and paintings, and such as sell only goods, wares and merchandise and productions of the growth or manufacture of this State.

2. Upon every billiard table or bowling alley, except those used in private families, or other game allowed by law,